THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.14012 of 2002

DATED 08-03-2007

Order: *(Per the Hon'ble Sri Justice Bilal Nazki):*

The Government of Andhra Pradesh granted sales tax exemption to the petitioner to a tune of Rs.11,06,136/- in terms of G.O.Ms.No.108, dated 20-05-1996 *vide* Lr.No.10/2/7/1123/1123 FD, dated 27-12-1997 and the petitioner commenced production with effect from
25-03-1996.

According to the respondents, the petitioner availed the exemption to a tune of Rs.10,24,026/- for the years 1996-97 to 2000-01. By the impugned notice, the respondents demanded the said amount of Rs.10,24,026/- within a period of seven days as, according to the respondents, the petitioner had violated the conditions of the final eligibility certificate.

We have gone through the impugned notice as well as the counter affidavit. From bare perusal of the impugned notice, it becomes clear that no opportunity to was given to the petitioner put forth his case before passing of the impugned demand notice.

Therefore, on this sole ground, we allow the Writ Petition and set aside the impugned notice. However, we direct that the notice impugned be treated as a show cause notice. Since, the petitioner is already in possession of the copy of the notice impugned, he may file his reply to the same within a period of fifteen days. Thereafter, the first respondent-Commercial Tax Officer shall decide the matter after hearing the petitioner.

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(***Bilal Nazki, J***)

Dated 8th March, 2007

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(***Nooty Ramamohana Rao, J***)

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